

# AR BURIAL ASSOCIATION BOARD

## Enabling Laws

Act 21 of 2003  
Act 91 of 1977  
A.C.A. 23-73-101

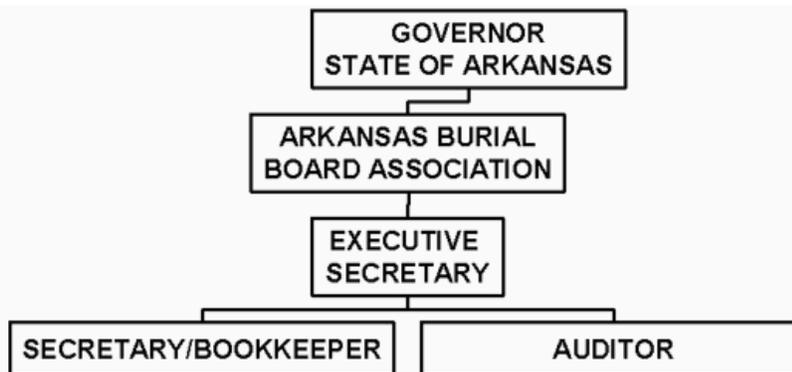
## History and Organization

The Burial Board is charged with administering Act 91 and its subsequent amendments. The mission of the program is to protect the integrity and solvency of burial association funds held in trust for the policyholders.

The Board's responsibility includes but is not limited to: the issuance of burial certificates of authority to burial associations, to set minimum assessments of membership dues for which burial associations may issue policies in specified amounts, to collect annual fees as provided for, to adopt and enforce such regulations as necessary for the proper operation of the Board and burial associations, to conduct audits of associations to ensure compliance with the applicable statutes, rules and regulations and by laws, and to arbitrate disputes between associations and or members.

The Burial Board is a cash fund agency. The Board is comprised of 9 members, 7 actively engaged in the business of burial associations, 1 consumer member and 1 senior citizen member.

The Board staff consists of the Executive Secretary, who serves in the same capacity for the Arkansas State Board of Embalmers and Funeral Directors. The auditor, who conducts on site audits of the 147 burial associations around the state and the office secretary/bookkeeper.



## Agency Commentary

The Burial Board is not requesting any change levels for the 2005-07 biennium.

## Audit Findings

DIVISION OF LEGISLATIVE AUDIT  
AUDIT OF :  
ARKANSAS BURIAL ASSOCIATION BOARD  
FOR THE YEAR ENDED JUNE 30, 2003

Findings	Recommendations
None	None

## Employment Summary

	Male	Female	Total	%
White Employees	1	2	3	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			3	100 %

## Cash Fund Balance Description as of June 30, 2004

Fund Account	Balance	Type	Location
3070000	\$371,933	Checking, Savings, Guaranty	Regions, Arvest, Capital, Bank of America

### Statutory/Other Restrictions on use:

A.C.A. 23-78-111

### Statutory Provisions for Fees, Fines, Penalties:

A.C.A. 23-78-1-4, 28-78-111

### Revenue Receipts Cycle:

The bulk of the revenue is received at the first of the year.

### Fund Balance Utilization:

Fund balances are held for the current and future operation of Board.

## Publications

### A.C.A 25-1-204

Name	Statutory Authorization	Required for		# Of Copies	Reason (s) for Continued Publication and Distribution
		Governor	General Assembly		
None	N/A	N	N	0	N/A

## **Analysis of Budget Request**

**Appropriation / Program:** A15 - Cash Operations

**Funding Sources:** 307 - Burial Association Board - Cash

The Arkansas Burial Association Board was created by Act 91 of 1953. The Board is a cash agency funded from the receipt of burial associated fees charged pursuant to Arkansas Code Annotated §23-78-111. The Board's responsibilities include the supervision of all burial associations organized or operating in this State.

Base Level for this appropriation includes graduated salary increases of 3% to 1.5% each year over FY05 salary levels, along with Personal Services Matching costs for three (3) Base Level positions. This includes a \$600 minimum increase for employees earning \$20,000 or below. Included in Personal Services Matching is a \$40 increase in the monthly contribution for State employee's health insurance for a total State match of \$320 per month.

The Board is not requesting any increases above Base Level for the 2005-07 biennium. Expenditure of appropriation is contingent upon available funding.

The Executive Recommendation provides for the Agency Request.

## Appropriation / Program Summary

**Appropriation / Program:** A15 Cash Operations  
**Funding Sources:** 307 - Burial Association Board - Cash

Commitment Item	Historical Data			Agency Request and Executive Recommendation					
	2003-2004 Actual	2004-2005 Budget	2004-2005 Authorized	2005-2006			2006-2007		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	131,980	135,028	135,186	138,944	138,944	138,944	142,959	142,959	142,959
<b>#Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Personal Services Matching 5010003	33,375	35,453	34,021	37,642	37,642	37,642	38,396	38,396	38,396
Operating Expenses 5020002	22,704	27,432	27,432	27,432	27,432	27,432	27,432	27,432	27,432
Travel-Conference Fees 5050009	0	0	0	0	0	0	0	0	0
Professional Fees and Services 5060010	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	15,842	0	0	0	0	0	0	0	0
<b>Total</b>	<b>203,901</b>	<b>199,413</b>	<b>198,139</b>	<b>205,518</b>	<b>205,518</b>	<b>205,518</b>	<b>210,287</b>	<b>210,287</b>	<b>210,287</b>
<b>Funding Sources</b>									
Fund Balance 4000005	420,907	416,943		418,592	418,592	418,592	414,074	414,074	414,074
Cash Fund 4000045	158,437	156,662		155,000	155,000	155,000	154,000	154,000	154,000
Transfer from Embalmers Bd 4000530	41,500	44,400		46,000	46,000	46,000	48,000	48,000	48,000
<b>Total Funding</b>	<b>620,844</b>	<b>618,005</b>		<b>619,592</b>	<b>619,592</b>	<b>619,592</b>	<b>616,074</b>	<b>616,074</b>	<b>616,074</b>
<b>Excess Appropriation/(Funding)</b>	<b>(416,943)</b>	<b>(418,592)</b>		<b>(414,074)</b>	<b>(414,074)</b>	<b>(414,074)</b>	<b>(405,787)</b>	<b>(405,787)</b>	<b>(405,787)</b>
<b>Grand Total</b>	<b>203,901</b>	<b>199,413</b>		<b>205,518</b>	<b>205,518</b>	<b>205,518</b>	<b>210,287</b>	<b>210,287</b>	<b>210,287</b>

The FY05 Budgeted amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2003-05 biennium.